

Audit Services Section - Section Chief
Financial Management Supervisor
April 2019

Position Summary

The Auditing Services Section Chief directs and administers the performance of internal audits on all state agencies. These audits can include operational and compliance audits. This position drafts and provides interpretations on statewide policies and procedures on financial related issues related to the responsibilities of the state controller function. The Auditing Services Section Chief oversees the State Single Audit program and performs various special projects covering topics of statewide financial management importance. This position also directs the work of professional auditors in the Entry to Advanced levels.

Worker Goals and Activities

35% A. Direct, plan and administer the internal audits of agencies within the authority of Chapter 16 Wis. Stat.

These audits shall be performed in compliance with applicable Generally Accepted Auditing Standards (GAAS) and Generally Accepted Government Auditing Standards (GAGAS). Audits of agencies are intended to determine compliance with applicable statutes, state policies, DOA guidelines and other requirements. Agencies subject to audit cover all statutory and GAAP funds, all funding types (GPR, PR, FED and SEG) and can include very complex audits.

- A1. Provide direction to professional level auditors on the audit objectives for each audit.
Review the audit program tailored for each agency.
- A2. Determine that audit planning, fieldwork and reporting are carried out in accordance with applicable Generally Accepted Audit Standards (GAAS) or Generally Accepted Government Audit Standards (GAGAS).
- A3. Establish audit report formats and perform review of all workpapers and reports.
- A4. Direct and supervise the activities of professional staff carrying out their assigned responsibilities. Make work assignments to staff, provide direction, monitor and evaluate progress and work product, evaluate staff performance and provide on-the-job training.
- A5. Prepare for and participate in the entrance and exit conferences with agency personnel.
- A6. Co-ordinate with the DOA State Budget Office, State Procurement Office and other related government units oversight responsibilities to insure implementation and compliance with recommendations.

25% B. Complete and administer annual and special projects.

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Review projects and make assignments to the auditors best suited to perform the project. These projects are financial in nature and require the training, experience, and investigative abilities of an auditor. The annual and special projects can cover a wide range of complexity from routine to complicated, can include all fund types and sources of funding and are generally of a statewide nature.

B1. Identify the objectives of the projects assigned and direct staff in determining the necessary procedures (audit steps) to be performed to accomplish the objective. The applicable GAAS and GAGAS standards shall be followed when planning and performing these projects.

B2. Perform or assign projects to staff based on the complexity of the project and abilities of available staff.

B3. Examples of annual projects include:

Program Revenue Overdraft Review - This includes all state agencies with overdrafts in program and segregated revenue appropriations. The negative balances of appropriations included in this review generally exceeds (\$500,000,000).

Schedule of Expenditures of Federal Awards (SEFA) – Direct the preparation of the SEFA for submission to LAB.

B4. Examples of special projects include; planning and assisting in the implementation of the state-wide purchasing card program, analyzing and reconciling agency accounts, reviewing financial information of other organizations and recommending actions based on this analysis.

25% C. Draft policies of a statewide nature and provide agencies with interpretations of existing policies.

C1. Research situations and develop statewide policies to identify how agencies should handle specific situations. Draft policies affecting other agencies to allow DOA to better perform its function as the office of the state controller. Examples include policies on meetings and break expenses, combined vacation and business trips, capitalization of equipment, processing of taxable travel reimbursements and other topics.

C2. Respond to calls from agencies on a variety of financial, policy and internal control questions. Perform necessary research and provide policy and procedure interpretations and answers to the questions or issues raised.

10% D. Oversee and monitor the Statewide Single Audit program in Wisconsin.

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- D1. Respond to questions from agency personnel and independent CPA's concerning the requirements and implementation of single audits.
- D2. Prepare revisions to the "State Single Audit Guidelines" as necessary changes are identified.
- D3. Update the Single Audit pages in the DOA Website for changes in compliance supplements and other information to be provided to CPA's and other organizations.
- D4. Perform DOA duties as designated in the State Single Audit Guidelines.

5% E. Maintain professional development program in the areas of governmental accounting and auditing.

- E1. Keep current on professional literature and developments in state government financial activities including GAAP, GAGAS and GAAS.
- E2. Attend training programs as necessary.
- E3. Ensure that staff obtain necessary training to improve and maintain skills necessary to the performance of their duties.
- E4. Maintain knowledge and utilize accounting software, specifically the State of Wisconsin's ERP system.

Knowledge, Skills, and Abilities

- 1. Thorough knowledge of accounting principles and theory.
- 2. Thorough knowledge of governmental accounting principles and practices.
- 3. Knowledge of Generally Accepted Auditing Standards.
- 4. Knowledge of an integrated accounting/financial management system, such as an ERP system.
- 5. Ability to analyze complex accounting reports and statements.
- 6. Ability to manage projects and meet given deadlines.
- 7. Ability to effectively supervise employees including the ability to train professionals.
- 8. Ability to establish and maintain effective working relationships with others.
- 9. Proven supervisory skills and the ability to engage employees in their duties and enhance their skill sets.
- 10. Ability to interpret statutory requirements and policies and implement those directives.
- 11. Ability to analyze policies and procedures for more effective and efficient outcomes.
- 12. Knowledge of policy development methods.
- 13. Strong oral and written communications skills.